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**LOUISIANA LICENSED PROFESSIONAL  
COUNSELORS BOARD OF EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
BASIC FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED  
JUNE 30, 2009**

*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date 9/16/09

Louisiana Licensed Professional Counselors Board of Examiners  
STATE OF LOUISIANA  
Annual Financial Statements  
June 30, 2009

C O N T E N T S

TRANSMITTAL LETTER  
AFFIDAVIT

Accountants' Review Report

Independent Accountants' Report of Applying Agreed-Upon Procedures

Louisiana Attestation Questionnaire

Basic Financial Statements

Balance Sheet A

Statement of Revenues, Expenses, and Changes in Fund Net Assets B

Statement of Activities (includes Instructions) C

Statement of Cash Flows D

Notes to the Financial Statements

- A. Summary of Significant Accounting Policies
- B. Budgetary Accounting
- C. Deposits with Financial Institutions and Investments
- D. Capital Assets – Including Capital Lease Assets
- E. Inventories
- F. Restricted Assets
- G. Leave
- H. Retirement System
- I. Other Post Employment Benefits
- J. Leases
- K. Long-Term Liabilities
- L. Contingent Liabilities
- M. Related Party Transactions
- N. Accounting Changes
- O. In-Kind Contributions
- P. Defeased Issues
- Q. Revenues or Receivables – Pledged or Sold
- R. Government-Mandated Nonexchange Transactions (Grants)
- S. Violations of Finance-Related Legal or Contractual Provisions
- T. Short-Term Debt
- U. Disaggregation of Receivable Balances
- V. Disaggregation of Payable Balances
- W. Subsequent Events
- X. Segment Information

Louisiana Licensed Professional Counselors Board of Examiners  
STATE OF LOUISIANA  
Annual Financial Statements  
June 30, 2009

C O N T E N T S, (Continued)

- Y. Due to/Due from and Transfers
- Z. Liabilities Payable from Restricted Assets
- AA. Prior-Year Restatement of Net Assets
- BB. Net Assets Restricted by Enabling Legislation (Additional information in Appendix F)
- CC. Impairment of Capital Assets (Additional information in Appendix G)
- DD. Employee Termination Benefits
- EE. Pollution Remediation Obligations

Other Supplementary Information

- 1 Schedule of Per Diem Paid to Board Members
- 2 Not included in this packet
- 3 Schedules of Long-Term Debt
- 4 Schedules of Long-Term Debt Amortization
- 5 Schedule of Current Year Revenue and Expenses – Budgetary Comparison of Current  
Appropriation – Non GAAP Basis (**Applicable only for entities whose budget is  
appropriated by the legislature**)
- 15 Schedule of Comparison Figures and Instructions
- 16 Schedule of Cooperative Endeavors

STATE OF LOUISIANA  
Annual Financial Statements  
Fiscal Year Ending June 30, 2009

**Louisiana Licensed Professional Counselors Board of Examiners**  
**8631 Summa Avenue**  
**Baton Rouge, LA 70809**

Division of Administration  
Office of Statewide Reporting  
and Accounting Policy  
P. O. Box 94095  
Baton Rouge, Louisiana 70804-9095

Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Physical Address:  
1201 N. Third Street  
Claiborne Building, 6<sup>th</sup> Floor, Suite 6-130  
Baton Rouge, Louisiana 70802

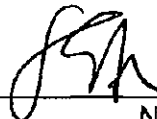
Physical Address:  
1600 N. Third Street  
Baton Rouge, Louisiana 70802

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Eddye Boeneke, Executive Director of Louisiana Licensed Professional Counselors Board of Examiners who duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of Louisiana Licensed Professional Counselors Board of Examiners at June 30, 2009 and the results of operations for the year then ended in accordance with policies and practices established by the Division of Administration or in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board. Sworn and subscribed before me, this 7<sup>th</sup> day of August, 2009.



Signature of Agency Official



NOTARY PUBLIC  
STEVEN C. ADAMS  
BAR #02334

Prepared by: Eddye Boeneke

Title: Executive Director

Telephone No.: 225-765-2515

Date: July 28, 2009

Email Address: lpcboard@eatel.net

# **BAXLEY AND ASSOCIATES, LLC**

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, PFS/CVA/CPA  
Margaret A. Pritchard, CPA

-----  
Staci H. Joffrion, CPA

Louisiana Licensed Professional Counselors Board of Examiners  
8631 Summa Avenue, Suite A  
Baton Rouge, LA 70809

We have reviewed the accompanying Division of Administration, Office of Statewide Reporting and Accounting Policy's Annual Fiscal Report (AFR) of the business-type activities of the Louisiana Licensed Professional Counselors Board of Examiners, a component unit of the State of Louisiana, as of and for the year ended June 30, 2009, which collectively comprise the Board's basic financial statements, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, Statements on Standards for Attestation Engagements issued by the American Institute of Certified Public Accountants, and Government Audit Standards. All information included in these statements and reported in the AFR is the representation of the Board's management.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. Management has elected to omit the management's discussion and analysis that is required by the Government Accounting Standards Board to be submitted as supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements. The other required supplementary information immediately following the notes to the financial statements is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated August 5, 2009, on the results of our agreed-upon procedures.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
August 5, 2009

# BAXLEY AND ASSOCIATES, LLC

P. O. Box 482  
58225 Belleview Drive  
Plaquemine, Louisiana 70764  
Phone (225) 687-6630 Fax (225) 687-0365

Hugh F. Baxley, PFS/CVA/CPA  
Margaret A. Pritchard, CPA

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Staci H. Joffrion, CPA

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Management of the Louisiana Licensed Professional Counselors Board of Examiners

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Louisiana Licensed Professional Counselors Board of Examiners and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Louisiana Licensed Professional Counselors Board of Examiners' compliance with certain laws and regulations during the year ended June 30, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We examined expenditures for the year ended June 30, 2009 and no expenditures were found that matched the above limits.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management were on the list provided by management in agreed-upon procedure.

### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

Management provided us with a copy of the original budget and the amended budget

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures (continued)**

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

*Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct general ledger account.

(c) determine whether payments received approval from proper authorities.

Documentation supporting each of the six selected disbursements indicated proper approvals.

*Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

We observed the notice and agenda posted for a meeting subsequent to year end.

*Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

None of the bank deposits examined appear to be proceeds of bank loans, bonds or indebtedness.

*Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

There was no evidence of bonuses, advances, or gifts.

There were no comments or unresolved matters from the prior year.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Louisiana Licensed Professional Counselors Board of Examiners and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Baxley & Associates, LLC*

August 5, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

August 5, 2009 (Date Transmitted)

Baxley and Associates, LLC

P.O. Box 1482

Plaquemine, LA 70765

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ]



We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No [ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Eddie Boenake, Executive Director 8/10/09 Date  
President

## **BASIC FINANCIAL STATEMENTS**

## STATE OF LOUISIANA

Statement A

## LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS

## BALANCE SHEET

AS OF JUNE 30, 2009

## ASSETS

## CURRENT ASSETS:

Cash and cash equivalents	\$ 468,150
Investments	
Receivables (net of allowance for doubtful accounts)(Note U)	23,800
Due from other funds (Note Y)	
Due from federal government	
Inventories	
Prepayments	
Notes receivable	
Other current assets	
Total current assets	491,950

## NONCURRENT ASSETS:

Restricted assets (Note F):	
Cash	
Investments	
Receivables	
Investments	
Notes receivable	
Capital assets (net of depreciation)(Note D)	
Land	
Buildings and improvements	
Machinery and equipment	1,545
Infrastructure	
Construction-in-progress	
Other noncurrent assets	
Total noncurrent assets	1,545
Total assets	\$ 493,495

## LIABILITIES

## CURRENT LIABILITIES:

Accounts payable and accruals (Note V)	\$ 6,400
Due to other funds (Note Y)	
Due to federal government	
Deferred revenues	
Amounts held in custody for others	
Other current liabilities	
Current portion of long-term liabilities (Note K)	
Contracts payable	
Compensated absences payable	
Capital lease obligations	
Claims and litigation payable	
Notes payable	
Bonds payable	
Other long-term liabilities	
Total current liabilities	6,400

## NONCURRENT LIABILITIES: (Note K)

Contracts payable	
Compensated absences payable	7,954
Capital lease obligations	
Claims and litigation payable	
Notes payable	
Bonds payable	
OPEB payable	37,909
Other long-term liabilities	
Total noncurrent liabilities	45,863
Total liabilities	52,263

## NET ASSETS

Invested in capital assets net of related debt	1,545
Restricted for:	
Capital projects	
Debt service	
Unemployment compensation	
Other specific purposes	
Unrestricted	439,687
Total net assets	441,232
Total liabilities and net assets	\$ 493,495

See accompanying notes and accountant's report.

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**Statement B**

**OPERATING REVENUES**

Sales of commodities and services	\$
Assessments	
Use of money and property	
Licenses, permits, and fees	329,875
Other	
Total operating revenues	329,875

**OPERATING EXPENSES**

Cost of sales and services	
Administrative	345,098
Depreciation	2,443
Amortization	
Total operating expenses	347,541
Operating income(loss)	(17,666)

**NON-OPERATING REVENUES(EXPENSES)**

State appropriations	
Intergovernmental revenues(expenses)	
Taxes	
Use of money and property	
Gain on disposal of fixed assets	
Loss on disposal of fixed assets	
Federal grants	
Interest expense	
Other revenue	3,358
Other expense	
Total non-operating revenues(expenses)	3,358
Income(loss) before contributions, extraordinary items, & transfers	(14,308)
Capital contributions	
Extraordinary item - Loss on impairment of capital assets	
Transfers in	
Transfers out	

Change in net assets	(14,308)
Total net assets - beginning	455,540
Total net assets - ending	\$ 441,232

See accompanying notes and accountant's report

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009

Statement C

See Appendix B for instructions

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
				Net (Expense) Revenue and Changes in Net Assets
Entity	\$ 347,541	\$ 329,875	\$	\$ (17,666)
General revenues:				
Taxes				
State appropriations				
Grants and contributions not restricted to specific programs				
Interest				3,358
Miscellaneous				
Special items				
Extraordinary item - Loss on impairment of capital assets				
Transfers				
Total general revenues, special items, and transfers				3,358
Change in net assets				(14,308)
Net assets - beginning as restated				455,540
Net assets - ending				\$ 441,232

See accompanying notes and accountant's report.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2009

Statement D  
(continued)

**Cash flows from operating activities**

Cash received from customers	\$ 326,825	
Cash payments to suppliers for goods and services	(189,124)	
Cash payments to employees for services	(132,865)	
Payments in lieu of taxes		
Internal activity-payments to other funds		
Claims paid to outsiders		
Other operating revenues(expenses)		
Net cash provided(used) by operating activities		4,836

**Cash flows from non-capital financing activities**

State appropriations		
Federal receipts		
Federal disbursements		
Proceeds from sale of bonds		
Principal paid on bonds		
Interest paid on bond maturities		
Proceeds from issuance of notes payable		
Principal paid on notes payable		
Interest paid on notes payable		
Operating grants received		
Transfers in		
Transfers out		
Other		
Net cash provided(used) by non-capital financing activities		-

**Cash flows from capital and related financing activities**

Proceeds from sale of bonds		
Principal paid on bonds		
Interest paid on bond maturities		
Proceeds from issuance of notes payable		
Principal paid on notes payable		
Interest paid on notes payable		
Acquisition/construction of capital assets		
Proceeds from sale of capital assets		
Capital contributions		
Other		
Net cash provided(used) by capital and related financing activities		-

**Cash flows from investing activities**

Purchases of investment securities		
Proceeds from sale of investment securities		
Interest and dividends earned on investment securities	3,358	
Net cash provided(used) by investing activities		3,358

Net increase(decrease) in cash and cash equivalents 8,194

Cash and cash equivalents at beginning of year 459,956

Cash and cash equivalents at end of year \$ 468,150

**Statement D**  
(concluded)

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

Reconciliation of operating income(loss) to net cash provided(used) by operating activities:

Operating income(loss)	\$	(17,666)
Adjustments to reconcile operating income(loss) to net cash provided(used) by operating activities:		
Depreciation/amortization	2,443	
Provision for uncollectible accounts		
Other		
Changes in assets and liabilities:		
(Increase)decrease in accounts receivable, net	(3,050)	
(Increase)decrease in due from other funds		
(Increase)decrease in prepayments		
(Increase)decrease in inventories		
(Increase)decrease in other assets		
Increase(decrease) in accounts payable and accruals	2,642	
Increase(decrease) in compensated absences payable	(279)	
Increase(decrease) in due to other funds		
Increase(decrease) in deferred revenues		
Increase(decrease) in OPEB payable	20,746	
Increase(decrease) in other liabilities		
Net cash provided(used) by operating activities	\$	4,836

**Schedule of noncash investing, capital, and financing activities:**

Borrowing under capital lease(s)	\$	
Contributions of fixed assets		
Purchases of equipment on account		
Asset trade-ins		
Other (specify)		
<b>Total noncash investing, capital, and financing activities:</b>	<b>\$</b>	<b>-</b>

See accompanying notes and accountant's report

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

**INTRODUCTION**

The Louisiana Licensed Professional Counselors Board of Examiners was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 37:1101-1122. The following is a brief description of the operations of Louisiana Licensed Professional Counselors Board of Examiners and includes the parish/parishes in which the Louisiana Licensed Professional Counselors Board of Examiners is located: The board is composed of ten members, appointed by the governor, who serve without compensation for terms of four years. Seven board members are selected from a list compiled by the Louisiana Counseling Association. Three board members are selected from a list compiled by the Louisiana Association for Marriage and Family Therapy. The Board was established to issue, renew, suspend and/or revoke licenses of professional mental health counselors and licensed marriage and family therapists in the State of Louisiana. The board has two full-time employees. As of June 30, 2009 there were 2,186 licensed professional counselors, 866 counselor interns, 880 licensed marriage and family therapists, 136 marriage and family therapist interns in the state.

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF ACCOUNTING**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The accompanying financial statements of Louisiana Licensed Professional Counselors Board of Examiners present information only as to the transactions of the programs of the Louisiana Licensed Professional Counselors Board of Examiners as authorized by Louisiana statutes and administrative regulations.

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Louisiana Licensed Professional Counselors Board of Examiners are maintained in accordance with applicable statutory provisions and the regulations of the Division of Administration – Office of Statewide Reporting and Accounting Policy as follows:

Revenue Recognition

Revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

Expense Recognition

Expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

**B. BUDGETARY ACCOUNTING**

The appropriations made for the operations of the various programs of the Louisiana Licensed Professional Counselors Board of Examiners are annual lapsing appropriations.

- 1 The budgetary process is an annual appropriation valid for one year.



## STATE OF LOUISIANA

### LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS

#### Notes to the Financial Statement

As of and for the year ended June 30, 2009

2. The agency is prohibited by statute from over expending the categories established in the budget.
3. Budget revisions are granted by the Joint Legislative Committee on the Budget, a committee of the Louisiana Legislature. Interim emergency appropriations may be granted by the Interim Emergency Board.
4. The budget for the fiscal year ended June 30, 2009 was adopted on December 14, 2007 and amended on December 12, 2008. The adopted budget was prepared and reported on the cash basis of accounting. The Board did not budget its beginning cash balances. Although budget amounts lapse at year-end, the Board retains its unexpended fund balance to fund expenditures of the succeeding year. Formal budget integration is not employed as a management control device during the year.

**C. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS** (If all agency cash and investments are deposited in the State Treasury, disregard Note C.) See Appendix C for information related to Note C.

**1. DEPOSITS WITH FINANCIAL INSTITUTIONS**

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. Under state law the Louisiana Licensed Professional Counselors Board of Examiners may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the (BTA) may invest in time certificates of deposit in any bank domiciled or having a branch office in the state of Louisiana; in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

For the purpose of the Statement of Cash Flows and balance sheet presentation, all highly liquid investments (including negotiable CDs and restricted cash and cash equivalents) and deposits (including nonnegotiable CDs and restricted cash and cash equivalents) with a maturity of three months or less when purchased are considered to be cash equivalents.

Deposits in bank accounts are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities *plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.* These pledged securities are required to be held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer.

**GASB Statement 40, which amended GASB Statement 3**, eliminated the requirement to disclose all deposits by three categories of risk. GASB Statement 40 requires only the disclosure of deposits that are considered to be exposed to custodial credit risk. An entity's deposits are exposed to custodial credit risk if the deposit balances are either 1) uninsured and uncollateralized, 2) uninsured and collateralized with securities held by the pledging financial institution, or 3) uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the entity's name.

The deposits at June 30, 2009, consisted of the following:

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Other (Describe)</u>	<u>Total</u>
Balance per agency books (Balance Sheet)	\$ 117,307	\$ 350,843	\$	\$ 468,150.00
Deposits in bank accounts per bank	\$	\$	\$	\$ -
Bank balances of deposits exposed to custodial credit risk				
a. Deposits not insured and uncollateralized	\$	\$	\$	\$ -
b. Deposits not insured and collateralized with securities held by the pledging institution.	\$	\$	\$	\$ -
c. Deposits not insured and collateralized with securities held by the pledging institution's trust department or agency <u>but not in the entity's name</u> .	\$	\$	\$	\$ -

NOTE: The "Deposits in bank accounts per bank" will not necessarily equal the "Balance per agency books" due to outstanding items

The following is a breakdown by banking institution, program, and amount of the "Deposits in bank accounts per bank" balances shown above.

<u>Banking Institution</u>	<u>Program</u>	<u>Amount</u>
1. Chase	Checking	\$ 123,426
2. Chase	CD	350,843
3.		
4.		
Total		\$ 474,269

Cash in State Treasury and petty cash are not required to be reported in the note disclosure. However, to aid in reconciling amounts reported on the balance sheet to amounts reported in this note, list below any cash in treasury and petty cash that are included on the balance sheet.

Cash in State Treasury	\$	
Petty cash	\$	

**2. INVESTMENTS**

The Louisiana Licensed Professional Counselors Board of Examiners had no investments at June 30, 2009.

**D. CAPITAL ASSETS – INCLUDING CAPITAL LEASE ASSETS**

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

The fixed assets used in the Special Purpose Government Engaged only in Business-Type Activities are included on the balance sheet of the entity and are capitalized at cost. Depreciation of all exhaustible fixed assets used by the entity is charged as an expense against operations. Accumulated depreciation is reported on the balance sheet. Depreciation for financial reporting purposes is computed by the straight line method over the useful lives of the assets.

Year ended June 30, 2009

	Prior Period Adjustments							Balance 6/30/2009
	Balance 6/30/2008	Adj. after submitted to OSRAP (+or-)	Restatements (+or-)	Adjusted Balance 6/30/2008	Additions	Transfers*	Retirements	
<b>Capital assets not being depreciated</b>								
Land	\$	\$	\$	\$	\$	\$	\$	\$ -
Non-depreciable land improvements				-				-
Capitalized collections				-				-
Construction in progress				-				-
<b>Total capital assets not being depreciated</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other capital assets</b>								
Machinery and equipment	28,246			28,246				28,246
Less accumulated depreciation	(24,258)			(24,258)	(2,443)			(26,701)
<b>Total Machinery and equipment</b>	<u>3,988</u>	<u>-</u>	<u>-</u>	<u>3,988</u>	<u>(2,443)</u>	<u>-</u>	<u>-</u>	<u>1,545</u>
<b>Buildings and improvements</b>								
Less accumulated depreciation				-				-
<b>Total buildings and improvements</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Depreciable land improvements</b>								
Less accumulated depreciation				-				-
<b>Total depreciable land improvements</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Infrastructure</b>								
Less accumulated depreciation				-				-
<b>Total infrastructure</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other capital assets</b>	<u>3,988</u>	<u>-</u>	<u>-</u>	<u>3,988</u>	<u>(2,443)</u>	<u>-</u>	<u>-</u>	<u>1,545</u>
<b>Capital Asset Summary:</b>								
Capital assets not being depreciated	-	-	-	-	-	-	-	-
Other capital assets, at cost	28,246	-	-	28,246	-	-	-	28,246
<b>Total cost of capital assets</b>	<u>28,246</u>	<u>-</u>	<u>-</u>	<u>28,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,246</u>
Less accumulated depreciation	(24,258)	-	-	(24,258)	(2,443)	-	-	(26,701)
<b>Capital assets, net</b>	<u>\$ 3,988</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,988</u>	<u>\$ (2,443)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,545</u>

\* Should be used only for those completed projects coming out of construction-in-progress to fixed assets, not associated with transfers reported elsewhere in this packet.

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

**E. INVENTORIES**

The Board had no inventories at June 30, 2009.

**F. RESTRICTED ASSETS**

The Board had no restricted assets at June 30, 2009.

**G. LEAVE**

**1. COMPENSATED ABSENCES**

The Louisiana Licensed Professional Counselors Board of Examiners has the following policy on annual and sick leave: (Describe leave policy.)

An example disclosure follows:

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. The amount of annual and sick leave that may be accumulated by each employee is unlimited. Upon termination, employees or their heirs are compensated for up to 300 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. Upon retirement, unused annual leave in excess of 300 hours plus unused sick leave is used to compute retirement benefits

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current year expenditure in the fund when leave is actually taken; it is recognized in the enterprise funds when the leave is earned. The cost of leave privileges applicable to general government operations not requiring current resources is recorded in long-term obligations

**H. RETIREMENT SYSTEM**

Substantially all of the employees of the (BTA) are members of the Louisiana State Employees Retirement System (LASERS), a single employer defined benefit pension plan. The System is a statewide public employee retirement system (PERS) for the benefit of state employees, which is administered and controlled by a separate board of trustees.

All full-time (BTA) employees are eligible to participate in the System unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Certain elected officials and officials appointed by the governor may, at their option, become members of LASERS. Normal benefits vest with 10 years of service. Generally, retirement age employees are entitled to annual benefits equal to \$300 plus 2.5% of their highest consecutive 36 months' average salary multiplied by their years of credited service except for members eligible to begin participation in the Defined Benefit Plan (DBP) on or after July 1, 2006. Act 75 of the 2005 Regular Session changes retirement eligibility and final average compensation for members who are eligible to begin participation in the DBP beginning July 1, 2006. Retirement eligibility for these members is limited to age 60, or thereafter, upon attainment of ten years of creditable service. Final average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment.

Vested employees eligible to begin participation in the DBP before July 1, 2006, are entitled to a retirement benefit, payable monthly for life at (a) any age with 30 years of service, (b) age 55 with 25 years of service, or

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

(c) age 60 with 10 years of service. In addition, these vested employees have the option of reduced benefits at any age with 20 years of service. Those hired on or after July 1, 2006 have only a single age option. They cannot retire until age 60 with a minimum of 10 years of service. The System also provides death and disability benefits and deferred benefit options, with qualifications and amounts defined by statute. Benefits are established or amended by state statute. The System issues a publicly available annual financial report that includes financial statements and required supplementary information for the System. For a full description of the LASERS defined benefit plan, please refer to the LASERS 2008 Financial Statements, specifically, footnotes A – Plan Description and C – Contributions. That report may be obtained by writing to the Louisiana State Employees Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0608 or (800) 256-3000. The footnotes to the Financial Statements contain additional details and are also available on-line at:

[http://www.lasers.state.la.us/PDFs/Publications\\_and\\_Reports/Fiscal\\_Documents/Comprehensive\\_Financial\\_Reports/Comprehensive%20Financial%20Reports\\_08.pdf](http://www.lasers.state.la.us/PDFs/Publications_and_Reports/Fiscal_Documents/Comprehensive_Financial_Reports/Comprehensive%20Financial%20Reports_08.pdf)

Members are required by state statute to contribute with the single largest group ("regular members") contributing 7.5% of gross salary, and the (BTA) is required to contribute at an actuarially determined rate as required by R.S. 11:102. The contribution rate for the fiscal year ended June 30, 2009, decreased to 18.5% of annual covered payroll from the 19.1% and 19.1% required in fiscal years ended June 30, 2008 and 2007 respectively. The (BTA) contributions to the System for the years ending June 30, 2009, 2008, and 2007, were \$14,334, \$15,831, and \$14,480, respectively, equal to the required contributions for each year.

**I. OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

**GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*** addresses accounting and financial reporting for OPEB trust and agency funds of the employer. **GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*** establishes standards of accounting and financial reporting for OPEB expense/expenditures and related OPEB liabilities or OPEB assets, note disclosures, and required supplementary information (RSI) in the financial reports of governmental employers. See the GASB Statement No. 45 note disclosures requirements in section 2 of this note.

**1. Calculation of Net OPEB Obligation**

**(Note: Complete the following table for only the net OPEB obligation (NOO) related to OPEB administered by the Office of Group Benefits)**

Annual OPEB expense and net OPEB Obligation	
Fiscal year ending	6/30/2009
1. ARC (broken down by agency on pages 29-33 of the actuarial valuation report)	\$23,100
2. *NOO, beginning of year (see <i>OPEB Liability Spreadsheet of FYE 6/30/08</i> on OSRAP's website)	\$17,200
3. Amortization factor	26.17
4. Interest on NOO (4% x 2.)	\$688
5. ARC adjustment (2./3.)	\$657
6. Annual OPEB expense (1. + 4. - 5.)	\$23,131
7. Contributions (payments to OGB for retiree's cost of group insurance 2009 premiums)	\$2,422
8. Adjustment to OGB billings for retirees' insurance 2009 premiums	
9. **NOO, end of year (2. + 6. - 7 +or-8.)	\$37,909

\* This must be obtained from the OSRAP website on the spreadsheet "OPEB Liability Spreadsheet for FYE June 30, 2008"

\*\*This should be the same amount as that shown on the Balance Sheet for the year ended June 30, 2009 if your entity's only OPEB is administered by OGB.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
Notes to the Financial Statement  
As of and for the year ended June 30, 2009

For more information on calculating the annual OPEB expense and the net OPEB obligation, see page two of the OPEB actuarial valuation report on OSRAP's website [www.doa.louisiana.gov/osrap/index.htm](http://www.doa.louisiana.gov/osrap/index.htm), select "AFR packets", then scroll down and select "GASB 45 OPEB Valuation Report as of July 1, 2008, to be used for fiscal year ending June 30, 2009". Also, see Appendix D in the back of this packet.

J. LEASES

**NOTE:** Where five-year amounts are requested, list the total amount (sum) for the five-year period, not the annual amount for each of the five years.)

1. OPERATING LEASES

The total payments for operating leases during fiscal year June 30, 2009 amounted to \$26,880. **(Note: If lease payments extend past FY 2024, create additional columns and report these future minimum lease payments in five year increments.)** A schedule of payments for operating leases follows:

Nature of lease	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015- 2019	FY 2020- 2024
Office Space	\$ 26,880	\$ 26,880	\$	\$	\$	\$	\$
Equipment							
Land							
Other							
Total	\$ 26,880	\$ 26,880	\$ -	\$ -	\$ -	\$ -	\$ -

2. CAPITAL LEASES

The Board had no capital leases at June 30, 2009

3. LESSOR DIRECT FINANCING LEASES

The Board had no lessor direct financing leases at June 20, 2009.

4. LESSOR – OPERATING LEASE

The Board had no lessor – operating leases at June 30, 2009.

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

**K. LONG-TERM LIABILITIES**

The following is a summary of long-term debt transactions of the entity for the year ended June 30, 2009.  
 (Balances at June 30<sup>th</sup> should include current and non-current portion of long-term liabilities.)

	Balance June 30, <u>2008</u>	<u>Year ended June 30, 2009</u>		Balance June 30, <u>2009</u>	Amounts due within <u>one year</u>
		<u>Additions</u>	<u>Reductions</u>		
<b>Notes and bonds payable:</b>					
Notes payable	\$ --	\$ --	\$ --	\$ --	\$ --
Bonds payable	--	--	--	--	--
Total notes and bonds	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Other liabilities:</b>					
Contracts payable	--	--	--	--	--
Compensated absences payable	8,233	3,369	3,648	7,954	--
Capital lease obligations	--	--	--	--	--
Claims and litigation	--	--	--	--	--
OPEB payable	17,163	20,746	--	37,909	--
Other long-term liabilities	--	--	--	--	--
Total other liabilities	<u>25,396</u>	<u>24,115</u>	<u>3,648</u>	<u>45,863</u>	<u>--</u>
Total long-term liabilities	\$ <u>25,396</u>	\$ <u>24,115</u>	\$ <u>3,648</u>	\$ <u>45,863</u>	\$ <u>--</u>

(Send OSRAP a copy of the amortization schedule for any new debt issued.)

**L. CONTINGENT LIABILITIES**

There were no judgments, claims or similar contingencies pending against the Board at June 30, 2009.

**M. RELATED PARTY TRANSACTIONS**

The Board had no related party transactions at June 30, 2009.

**N. ACCOUNTING CHANGES**

The Board had no accounting changes at June 30, 2009.

**O. IN-KIND CONTRIBUTIONS**

The Board had no in-kind contributions at June 30, 2009.

**P. DEFEASED ISSUES**

The Board had no defeased issues at June 30, 2009.

**Q. REVENUES – PLEDGED OR SOLD (GASB 48)**

The Board had no revenues – pledged or sold at June 30, 2009.

**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

**R. GOVERNMENT-MANDATED NONEXCHANGE TRANSACTIONS (GRANTS)**

The Board had no government-mandated nonexchange transactions at June 30, 2009

**S. VIOLATIONS OF FINANCE-RELATED LEGAL OR CONTRACTUAL PROVISIONS**

The Board had no violations of finance-related legal or contractual provisions at June 30, 2009

**T. SHORT-TERM DEBT**

The Board had no short-term debt at June 30, 2009

**U. DISAGGREGATION OF RECEIVABLE BALANCES**

Receivables at June 30, 2009, were as follows

Fund (gen. fund, gas tax fund, etc.)	Customer Receivables	Taxes	Receivables from other Governments	Other Receivables	Total Receivables
	\$	\$	\$	\$	\$
Gross receivables	\$ -	\$ -	\$ -	\$ 23,800.00	\$ 23,800.00
Less allowance for uncollectible accounts	-	-	-	-	-
Receivables, net	\$ -	\$ -	\$ -	\$ 23,800.00	\$ 23,800.00

**V. DISAGGREGATION OF PAYABLE BALANCES**

Payables at June 30, 2009, were as follows:

Fund	Vendors	Salaries and Benefits	Accrued Interest	Other Payables	Total Payables
Accounts Payable	\$ 1,740	\$ 4,660	\$	\$	\$ 6,400
Total payables	\$ 1,740	\$ 4,660	\$ -	\$ -	\$ 6,400

**W. SUBSEQUENT EVENTS**

The Board had no subsequent events at June 30, 2009

**X. SEGMENT INFORMATION**

The Board had no segment information at June 30, 2009.



**STATE OF LOUISIANA**  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2009**

**Y. DUE TO/DUE FROM AND TRANSFERS**

The Board had no due to/ due from and transfers at June 30, 2009.

**Z. LIABILITIES PAYABLE FROM RESTRICTED ASSETS**

The Board had no liabilities payable from restricted assets at June 30, 2009.

**AA. PRIOR-YEAR RESTATEMENT OF NET ASSETS**

The Board had no prior-year restatement of net assets at June 30, 2009.

**BB. NET ASSETS RESTRICTED BY ENABLING LEGISLATION (GASB STATEMENT 46)**

The Board had no net assets restricted by enabling legislation at June 30, 2009.

**CC. IMPAIRMENT OF CAPITAL ASSETS & INSURANCE RECOVERIES**

The Board had no impairment of capital assets at June 30, 2009.

**DD. EMPLOYEE TERMINATION BENEFITS**

The Board had no employee termination benefits at June 30, 2009.

**EE. POLLUTION REMEDIATION OBLIGATIONS (BTA)**

The Board had no pollution remediation obligations at June 30, 2009.

Name		Amount
	\$	
Total	\$	-

SCHEDULE 1  
See accountant's report.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF NOTES PAYABLE  
JUNE 30, 2009  
(Fiscal close)

Issue	Date of Issue	Original Issue	Principal Outstanding 6/30/PY	Redeemed (Issued)	Principal Outstanding 6/30/CY	Interest Rates	Interest Outstanding 6/30/CY
		\$	\$	\$	\$		\$
Total		\$	\$	\$	\$		\$

\*Send copies of new amortization schedules

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF BONDS PAYABLE  
JUNE 30, 2009  
(Fiscal close)

Issue	Date of Issue	Original Issue	Principal Outstanding 6/30/PY	Redeemed (Issued)	Principal Outstanding 6/30/CY	Interest Rates	Interest Outstanding 6/30/CY
		\$	\$	\$	\$		\$
Total		\$	\$	\$	\$		\$

\*Send copies of new amortization schedules

SCHEDULE 3-B  
See accountant's report.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF CAPITAL LEASE AMORTIZATION  
For The Year Ended June 30, 2009

<u>Ending.</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
2010	\$ _____	\$ _____	\$ _____	\$ _____ --
2011	_____	_____	_____	_____ --
2012	_____	_____	_____	_____ --
2013	_____	_____	_____	_____ --
2014	_____	_____	_____	_____ --
2015-2019	_____	_____	_____	_____ --
2020-2024	_____	_____	_____	_____ --
2025-2029	_____	_____	_____	_____ --
2030-2034	_____	_____	_____	_____ --
Total	\$ _____ --	\$ _____ --	\$ _____ --	\$ _____ --

SCHEDULE 4-A  
See accountant's report

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF NOTES PAYABLE AMORTIZATION  
For the Year Ended June 30, 2009

Fiscal Year Ending.	Principal	Interest
2010	\$ _____	\$ _____
2011	_____	_____
2012	_____	_____
2013	_____	_____
2014	_____	_____
2015-2019	_____	_____
2020-2024	_____	_____
2025-2029	_____	_____
2030-2034	_____	_____
Total	\$ _____ --	\$ _____ --

SCHEDULE 4-B  
See accountant's report.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF BONDS PAYABLE AMORTIZATION  
For The Year Ended June 30, 2009

<u>Fiscal Year Ending:</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ _____	\$ _____
2011	_____	_____
2012	_____	_____
2013	_____	_____
2014	_____	_____
2015	_____	_____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020	_____	_____
2021	_____	_____
2022	_____	_____
2023	_____	_____
2024	_____	_____
2025	_____	_____
2026	_____	_____
2027	_____	_____
2028	_____	_____
2029	_____	_____
2030	_____	_____
2031	_____	_____
2032	_____	_____
2033	_____	_____
2034	_____	_____
Total	\$ <u>          --          </u>	\$ <u>          --          </u>

SCHEDULE 4-C  
See accountant's report.

STATE OF LOUISIANA  
LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS  
SCHEDULE OF CURRENT YEAR REVENUE AND EXPENSES  
BUDGETARY COMPARISON OF CURRENT APPROPRIATION  
NON-GAAP BASIS  
JUNE 30, 2009

	Financial Statement	Adjustments	ISIS Appropriation Report-08/14/09	Revised Budget	Variance Positive/(Negative)
Revenues:					
Intergovernmental Revenues	\$	\$	\$	\$	\$
Federal Funds			-		-
Sales of Commodities and Services			-		-
Other			-		-
Total appropriated revenues	-	-	-	-	-
Expenses:					
Cost of goods sold	\$	\$	\$	\$	\$
Personal services			-		-
Travel			-		-
Operating Services			-		-
Supplies			-		-
Professional services			-		-
Other charges			-		-
Capital outlay			-		-
Interagency transfers			-		-
Debt service			-		-
Other:					
Bad debts			-		-
Depreciation			-		-
Compensated absences			-		-
Interest expense			-		-
Other (identify)			-		-
Total appropriated expenses	-	-	-	-	-
Excess (deficiency) of revenues over expenses (budget basis)	\$	\$	\$	\$	\$

Note: Schedule 5 is only applicable for those entities whose budget is appropriated by the legislature.  
SCHEDULE 5  
See accountant's report.



STATE OF LOUISIANA  
**LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS**  
**SCHEDULE OF CURRENT YEAR REVENUE AND EXPENSES**  
**BUDGETARY COMPARISON OF CURRENT APPROPRIATION**  
**NON-GAAP BASIS**  
**June 30, 2009**

Excess (deficiency) of revenues over expenses (budget basis)	\$ _____
Reconciling items:	
Cash carryover	_____
Use of money and property (interest income)	_____
Depreciation	_____
Compensated absences adjustment	_____
Capital outlay	_____
Disposal of fixed assets	_____
Change in inventory	_____
Interest expense	_____
Bad debts expense	_____
Prepaid expenses	_____
Principal payment	_____
Loan Principal Repayments included in Revenue	_____
Loan Disbursements included in Expenses	_____
Accounts receivable adjustment	_____
Accounts payable/estimated liabilities adjustment	_____
Other	_____
Change in Net Assets	\$ _____ -

**Note: Schedule 5 is only applicable for entities whose budget is appropriated by the legislature.**

STATE OF LOUISIANA

LOUISIANA LICENSED PROFESSIONAL COUNSELORS BOARD OF EXAMINERS

COMPARISON FIGURES

To assist OSRAP in determining the reason for the change in financial position for the State, please complete the schedule below. If the change is greater than \$1 million, explain the reason for the change.

	<u>2009</u>	<u>2008</u>	<u>Difference</u>	<u>Percentage Change</u>
1) Revenues	\$ 333,233	\$ 242,104	\$ 91,129	\$ 38
Expenses	347,541	317,731	29,810	9
2) Capital assets	1,545	3,988	(2,443)	(61)
Long-term debt	45,863	25,396	20,467	81
Net Assets	441,232	455,540	(14,308)	(3)
Explanation for change:				

AGENCY NUMBER \_\_\_\_\_  
AGENCY NAME \_\_\_\_\_

**SCHEDULE 16**  
**See accountant's report.**